

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
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FLOOR DEBATE

January 24, 2001 LB 173

CLERK: Mr. President, the next bill is LB 173, a bill introduced by the Revenue Committee and signed by its members. (Read title.) Bill was introduced on January 4 of this year, referred to the Revenue Committee, advanced to General File. I do have committee amendments, Mr. President. (AM0036, Legislative Journal page 373.)

PRESIDENT MAURSTAD: Thank you, Mr. Clerk. Senator Wickersham, recognized to open on LB 173.

SENATOR WICKERSHAM: Mr. President, members of the body, this bill relates to a completely different subject than the last one, so let's...(laugh) let's put that behind us. This bill is a bill that is a follow-up to a constitutional amendment and a bill that we passed two years ago. The constitutional amendment was one which allowed the Legislature to establish a process for the taxation of certain public property. Public property is that property owned by various political subdivisions of the state. In the past, that property has been completely exempt, completely exempt from taxation, but a constitutional amendment was passed allowing the Legislature to set rules for the taxation of public property that was not used for a public purpose. We implemented the constitutional amendment with the passage of LB 271 two years ago. This is, if you will, a kind of a cleanup of the provisions of LB 271. Now, if you read through the bill, you'll find that all of the provisions have to do with airport authorities and there's...well, there's one that has to do with a conservation authority. But, anyway, it is intended to be simple clarifications and to carry out the decision and the intent of LB 271. There was very broad language in a number of sections in the statutes which, if you read them at the very broadest possible reading, would have meant that absolutely all property held by various...by some of the named political subdivisions, primarily airports, was always irrefutably held and used for a public purpose. Now, that may or may not be true in fact, but the statutes would have given you the impression that that was the case. Now, the determination of whether or not it's for a public purpose or not is one that there's a procedure set up in LB 271 to accomplish and, of course, whether or not is a public purpose is defined by